

**IN THE CLAIMS:**

Please cancel claims 4-12 and 16-24 without prejudice to or disclaimer of the subject matter recited therein.

Please amend claims 13-15 as follows:

**LISTING OF CURRENT CLAIMS**

Claim 1. (Original) A method for manufacturing a light emitting device of a light-emitting device (LED), comprising:

- (a) forming a buffer layer over an upper side of a substrate, wherein said substrate comprises sapphire, silicon carbide (SiC) and gallium nitride (GaN);
- (b) forming an n-GaN based epitaxial layer over said buffer layer;
- (c) forming an MQW layer over said n-GaN based epitaxial layer, wherein said MQW active layer comprises a material so that said MQW active layer emits a light with a wavelength comprising 380 nm to 600 nm in response to an applied electric power on said light-emitting structure;
- (d) forming a p-type distributed Brag reflector (DBR) over said MQW active layer;
- (e) forming a p-GaN based layer over said p-type DBR, etching away a portion of said n-GaN based layer, said MQW active layer, said p-type DBR and said p-GaN based layer whereby said n-GaN based layer has an exposing region and disposing an n-type electrode over said exposing region and a p-type electrode over said remaining p-GaN based layer after said etching; and
- (f) coating a metal reflector over a bottom side of said substrate.

Claim 2. (Original) The method as in Claim 1, wherein a step of (e') is added in said step (e) after said forming and prior to said disposition of said n-type and said p-type electrodes, said step (e') is forming a transparent contact layer (TCL) having an exposing side, wherein said TCL comprises Ni/Au and other transparent and conductive layers with a suitable thickness and being transmittable with a light having a wavelength ranging from 380 nm to 600 nm.

Claim 3. (Original) The method as in Claim 2, wherein said p-type DBR comprises AlGaIn / GaN.

Claims 4-12. (Canceled)

Claim 13. (Currently Amended) A method for manufacturing a light-emitting structure of a light-emitting device (LED), comprising which comprises the steps of:

- (a) forming a buffer layer over an upper side of a substrate wherein said substrate comprises sapphire, silicon carbide (SiC), silicon (Si) and gallium nitride (GaN);
- (b) forming an n-type DBR on said buffer layer;
- (c) forming an n-GaN based layer over said n-type DBR;
- (d) forming an MQW active layer over said n-GaN based layer, wherein said MQW active layer comprises a material so that said MQW active layer emits a light with a wavelength of 380-600 nm upon an applied electric power;
- (e) forming a p-type distributed Bragg reflector (DBR) over said MQW active layer; and
- (f) forming a p-GaN based layer over said p-type DBR and etching away a portion of said p-GaN based layer, said p-type DBR, said MQW active layer and said n-GaN based layer whereby said n-GaN based layer has an exposing region and disposing ~~said an~~ n-type electrode over said exposing region of said n-GaN based layer and disposing ~~said a~~ p-type electrode over said p-GaN based layer. layer.

wherein the light-emitting structure between the n-type DBR and the p-type

DBR includes the n-GaN based layer formed directly on the n-type DBR, the MQW active layer formed directly on the n-GaN based layer, and the p-type DBR forming the formed directly on the MQW active layer.

Claim 14. (Currently Amended) The method ~~as in~~ according to Claim 13, wherein a step of (f') is added in said step (f) after the forming and prior to the disposition of said n-type and said p-type electrodes, said step (f') is forming a transparent contact layer (TCL) with a suitable thickness and being transparent to a light with a wavelength of 380-600 nm over said etched p-GaN layer, wherein said TCL having an exposing side.

Claim 15. (Currently Amended) The ~~light-emitting structure as in method~~ according to Claim 13, wherein said ~~metal reflector~~ n-type DBR has a reflectance of greater than 90% and said p-type DBR has a reflectance of 50-80%.

Claims 16-24. (Canceled)